

Idaho Legislative Audits
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Office of Species Conservation

Management Report on Internal Control

Issued: July 27, 2005
Fiscal Year: 2002, 2003, and 2004



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

OFFICE OF SPECIES CONSERVATION

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the Office of Species Conservation's internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Office's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Office's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report, nor were there any findings and recommendations in the prior report.

AGENCY RESPONSE. The administrator has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. In fiscal year 2004, the Office received a General Fund appropriation of \$528,900, and federal receipts of \$811,000. The Office had \$406,200 in personnel expenditures, \$347,400 in operating expenditures, and \$409,600 in trustee and benefit expenditures. Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented here.

OFFICE OF SPECIES CONSERVATION – FINANCIAL STATEMENT

Fiscal Year 2002

Fund	Beginning Appropriation/ Encumbrances Fund Balance	Fiscal Year 2002 Receipts	Disbursements	Ending Appropriation/ Encumbrances Fund Balance
General Fund 0001 (appropriation)	\$616,382.08	\$0.00	\$509,182.99	\$107,199.09
Federal Fund 0348	0.00	164,191.00	40,247.70	123,943.30
Total	<u>\$616,382.08</u>	<u>\$164,191.00</u>	<u>\$549,430.69</u>	<u>\$231,142.39</u>

Fiscal Year 2003

Fund	Beginning Appropriation/ Encumbrances Fund Balance	Fiscal Year 2003 Receipts	Disbursements	Ending Appropriation/ Encumbrances Fund Balance
General Fund 0001 (appropriation)	\$548,466.00	\$0.00	\$513,659.74	\$34,806.26
Federal Fund 0348	123,943.30	679,353.60	554,868.66	248,428.24
Total	<u>\$672,409.30</u>	<u>\$679,353.60</u>	<u>\$1,068,528.40</u>	<u>\$283,234.50</u>

Fiscal Year 2004

Fund	Beginning Appropriation/ Encumbrances Fund Balance	Fiscal Year 2004 Receipts	Disbursements	Ending Appropriation/ Encumbrances Fund Balance
General Fund 0001 (appropriation)	\$528,900.00	\$0.00	\$495,150.27	\$33,749.73
Federal Fund 0348	248,428.24	811,033.67	668,054.08	391,407.83
Miscellaneous Revenue Fund 0349	0.00	20,000.00	0.00	20,000.00
Total	<u>\$777,328.24</u>	<u>\$831,033.67</u>	<u>\$1,163,204.35</u>	<u>\$445,157.56</u>

NOTES TO FINANCIAL STATEMENTS. In fiscal year 2004, the Office received \$20,000 from an agreement with the Idaho Department of Fish and Game, whereby the Department agreed to pay a portion of the personnel cost for the Office's policy advisor. The \$20,000 was deposited in the Miscellaneous Fund and expended during fiscal year 2005.

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Office of Species Conservation and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the administrator, James Caswell, and his staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits

Eugene Sparks, CPA, CGFM, Managing Auditor

Report IC19504

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.